



HM Revenue
& Customs



Dear customer,

We've found a possible issue with some of your clients' Company Tax Returns submitted before April 2025. The returns show future repayment dates for [director's and participator loans](#).

If the loans haven't been repaid, then your client might not be due relief under [Section 458 of the Corporation Tax Act 2010](#).

We want to support you so you can help your clients get this right.

What we'd like you to do – next steps

1. Please email us at isbcdla@hmrc.gov.uk by 28 November 2025 for details of your clients who may be affected by this issue. Before you email, please read our [guidance on corresponding with HMRC by email](#).
2. Help your clients check their Company Tax Return, submitted before April 2025, to see if they've claimed the right amount of relief.
3. If they haven't, please advise them to [make changes to their Company Tax Return](#).
4. If an amendment results in additional tax due, please advise your clients to make a payment on account. This will limit the [interest charges](#) they have to pay.

You can [check if an email you've received from HMRC is genuine](#) on GOV.UK.

Yours faithfully

HM Revenue and Customs

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